

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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CORDELL FUNDING, LLLP and CORDELL  
CONSULTANTS INC., MONEY PURCHASE  
PLAN, a Qualified Retirement Plan Trust,

Case No. 07-cv-11342(NRB)

Appellants,

v.

THE 1031 TAX GROUP, LLC; 1031 ADVANCE  
132 LLC; 1 031 ADVANCE, INC.; 1031 TG OAK  
HARBOR LLC; AEC EXCHANGE COMPANY,  
LLC; ATLANTIC EXCHANGE COMPANY, INC.;  
ATLANTIC EXCHANGE COMPANY, LLC;  
EXCHANGE MANAGEMENT, LLC;  
INVESTMENT EXCHANGE GROUP, LLC;  
NATIONAL EXCHANGE ACCOMODATORS,  
LLC; NATIONAL EXCHANGE SERVICES QI,  
LTD; NATIONAL INTERMEDIARY, LTD; NRC  
1031, LLC; REAL ESTATE EXCHANGE  
SERVICES, INC.; RUTHERFORD INVESTMENT  
LLC; SECURITY 1031 SERVICES, LLC;  
SHAMROCK HOLDINGS GROUP, LLC; and  
OFFICIAL COMMITTEE OF UNSECURED  
CREDITORS,

Appellees.

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DATE FILED: 8/20/08

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**STIPULATION AND ORDER WITHDRAWING APPEAL**

WHEREAS, on November 19, 2007, appellants Cordell Funding, LLLP and Cordell Consultants, Inc., Money Purchase Plan, a Qualified Retirement Plan Trust (together "Cordell") filed the Notice of Appeal of Order (the "Transfer Order") Approving Agreement to Transfer Interests and Assets (collectively, the "Assets") for the Benefit of Bankruptcy Estates (the "Appeal"), appealing the Order Approving Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates entered by the Bankruptcy Court on October 26, 2007, which granted the Joint Motion for Approval of Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates and approving and authorizing Gerard A. McHale, Jr., the Chapter

11 trustee (the "Trustee") to enter into, and effectuate, the Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates dated as of October 11, 2007; and

WHEREAS, on December 18, 2007, the appeal was entered on the docket of this Court;  
and

WHEREAS, the Debtors and the Official Committee of Unsecured Creditors of the Debtors' estates (the "Committee") are appellees to this appeal (collectively, the "Appellees");  
and

WHEREAS, Cordell has agreed to withdraw the Appeal expressly subject to execution and approval of the within stipulation and order;

NOW, THEREFORE, Cordell and the Apples hereby AGREE AND STIPULATE AS FOLLOWS:

1. The Appeal filed by Cordell is hereby withdrawn.
2. Notwithstanding the dismissal of the appeal, nothing herein shall affect the ability of either (i) Cordell to file a claim, to seek to have such claim allowed, and/or to assert or seek priority over other claims, or (ii) of the Trustee to object to any of the foregoing on any basis, other than based upon the dismissal of the within appeal.
3. This Stipulation may be executed in counterparts and by facsimile with the original signatures to be provided as soon as practicable thereafter.

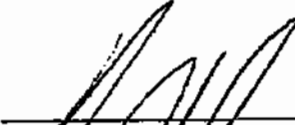
Dated: August \_\_, 2008

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Group Debtors, LLC, et al., Debtors

SO ORDERED:

Dated: New York, New York  
August 19, 2008

  
UNITED STATES DISTRICT JUDGE